IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 7TH DECEMBER 2007 / 16TH AGRAHAYANA 1929

WP(C).No. 36187 of 2007(G)

PETITIONER:

K.ABDUL HAMEED, S/O.ABUBACKER MOHAMMEDAN OPP.RAILWAY STATION, NEAR NITYANANDA MUTT, KUMBALA, KASARAGODE.

BY ADV. SRI.K.MOHAN
SRI.S.SOMAN
SRI.G.JAYANANDA PAI

RESPONDENTS:
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1. THE COMMERCIAL TAX OFFICER ON DEPUTATION, O/O. THE ASST. COMMISSIONER (KVAT) SPECIAL CIRCLE, KASARAGODE.

2. THE DEPUTY COMMISSIONER (APPEAL), KOZHIKODE.

3. THE INSPECTING ASST. COMMISSIONER, COMMERCIAL TAXES, KASARAGODE.

BY GOVERNMENT PLEADER SRI.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 07/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 36187 OF 2007 G
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Dated this the 7th day of December, 2007

J U D G M E N T

Against Ext.P1 order of assessment, petitioner has filed Ext.P4 appeal and Ext.P5 stay petition as early as on 25th of October 2006. When appeal and the stay petition are pending consideration of the 2nd respondent, revenue recovery has been initiated by Ext.P6 and hence this writ petition has been filed.

2. Now that the appellate authority is seized of the issue, I direct that the 2nd respondent shall dispose of the appeal itself as expeditiously as possible, at any rate within six weeks of receipt of a copy of this judgment.

3. Having regard to the fact that almost 50% of the amount sought to be recovered in Ext.P6 is interest alone, I direct that if the petitioner deposits 50% of the tax due excluding interest, further proceedings pursuant to revenue recovery action will be deferred until the appeal is disposed of.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE.

Rp